



Texas Department of Health

William R. Archer III, M.D.
Commissioner of Health

<http://www.tdh.state.tx.us>

Patti J. Patterson, M.D., M.P.H.
Executive Deputy Commissioner

1100 West 49th Street
Austin, Texas 78756-3199
512/458-7111

August 26, 1999

Mr. Ben H. Comiskey, Jr., CPA, County Auditor
Calhoun County
211 South Ann Street
Port Lavaca, Texas 77979

Dear Mr. Comiskey:

We have reviewed the audit report on Calhoun County for the year ended December 31, 1998. The report was prepared by Rutledge Crain & Company, Certified Public Accountants. We reviewed the report to determine if Calhoun County met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. In our opinion, Calhoun County met the audit requirements of OMB Circular A-133 for the year ended December 31, 1998.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Frank E. Ditmore, CPA
Director
Internal Audit Division

Audit Number: 98-0494